IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 21.08.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.31292 of 2025
& W.M.P.Nos.35018 & 35019 of 2025

Shree Balajee Magnesite private limited
Represented by Ankit Choudhary, Director,
33, Survey no. 70/1A, Gandhi Nagar, Salem

... Petitioner

Vs.

The Assistant Commissioner (ST)
Omalur assessment circle, Omalur

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records on the files of the respondent in GSTIN 33ABCCS8428G1ZB/2020-21 dated 24.02.25 and quash the same as invalid and illegal

For Petitioner : Ms.K.Siri Chandana,
for Mr.V.Srikanth

For Respondent : Ms.P.Selvi, GA

ORDER

This writ petition has been filed challenging the impugned assessment order dated 24.02.2025..

2. Ms.P.Selvi, learned Government Advocate, takes notice on behalf of the respondents. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

3. When this matter was taken up for hearing, the learned counsel for the petitioner would submit that the petitioner is willing to file an appeal against the impugned assessment order. Therefore, though he had sought for larger relief in this petition, he had restricted his relief to the extent to request this Court to grant liberty to file an appeal.

4. Further, he would submit that he is willing to pay 15% of the disputed tax amount, i.e., 10% towards statutory pre-deposit for filing the appeal along with additional pre-deposit of 5%, to the respondent. In

this regard, he had also made an endorsement in the case bundle. Hence, he requests this Court to pass appropriate orders.

5. In reply, the learned Government Advocate appearing for the respondent requests this Court to pass any appropriate orders with regard to the filing of appeal.

6. Heard the learned counsel for the petitioner and the learned Government Advocate for the respondent and also perused the materials available on record.

7. In the case on hand, it was submitted by the learned counsel for the petitioner that now the petitioner is willing to file an appeal against the impugned assessment order dated 24.02.2025 passed by the respondent and he has restricted his relief and requested this Court to grant liberty to the petitioner to file an appeal against the impugned assessment order since it will be sufficient to meet out the case of the petitioner.

8. Further, it was submitted that the petitioner is now willing to pay 15% of the disputed tax amount to the respondent and with regard to the same, he had also made an endorsement in the case bundle. Therefore, though this petition has been filed challenging the impugned order dated 24.02.2025, considering the submissions made by the petitioner, this Court is inclined to dismiss the present petition by granting liberty to the petitioner to approach the Appellate Authority.

9. Accordingly, this writ petition is dismissed. No costs. Consequently, the connected miscellaneous petitions are also closed.

10. While dismissing this petition, this Court grants liberty to the petitioner to file an appeal before the concerned Appellate Authority, subject to the payment of 15% of the disputed tax amount to the respondent (10% of disputed tax amount towards statutory pre-deposit for filing the appeal along with additional 5% of disputed tax amount). In such case, the Appellate Authority shall consider the said appeal filed

by the petitioner on its own merits and in accordance with law, by providing sufficient opportunity to the petitioner, without pressing for limitation.

21.08.2025

Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No
nsa

To

The Assistant Commissioner (ST)
Omalur assessment circle, Omalur

KRISHNAN RAMASAMY.J.,

nsa

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